

BENHALL PRESCHOOL PLAYGROUP

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CHARITY NUMBER 1163775

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RECEIPTS AND PAYMENTS ACCOUNT

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For the year ended 31st August 2022

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BENHALL PRESCHOOL PLAYGROUP

CHARITY NUMBER 1163775

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BENHALL PRESCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1163775

|                       |                                                                                                    |
|-----------------------|----------------------------------------------------------------------------------------------------|
| Registered Address:   | The Portacabin<br>School Lane<br>Benhall<br>Saxmundham<br>Suffolk<br>IP17 1HE                      |
| Trustees:             | Roger Plant (Chairman)<br>Jacci Churchman<br>Uvonne Molloy<br>Danny Molloy                         |
| Bankers:              | HSBC<br>20 High Street<br>Saxmundham<br>Suffolk<br>IP17 1DB                                        |
| Independent Examiner: | CRASL<br>Carlton Park House<br>Carlton Park Industrial Estate<br>Saxmundham<br>Suffolk<br>IP17 2NL |

## BENHALL PRESCHOOL PLAYGROUP

CHARITY NUMBER 1163775

## ESTABLISHED BY DEED

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021. The details on page one form part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Objects of the Charity

The development and education of children and young people in particular by:

- (1) promoting their care and safety;
- (2) promoting their education and promoting parental involvement;
- (3) promoting their health and wellbeing;
- (4) providing services to support them and their families and carers;
- (5) providing services to individuals holding membership of the CIO; and
- (6) furthering the aims of the preschool learning alliance.

### Public Benefit

The trustees are aware of the Charity Commission's guidance in relation to delivering public benefit. The Trustees consider that they are fulfilling the requirements to deliver a public benefit.

### Review of the Period, Achievements and Performance

I have been open throughout the Covid pandemic. This has been with limited children and the loss of primary school children due to 'bubbles'. We have managed to keep money in the bank with cut backs and have resources to make some major repairs to our garden and fence. Numbers are high for the autumn term at 40 children on roll.

### Transactions and Financial Position

The receipts & payment account for the year (page 8) shows unrestricted net income for the year of £157,975 this is a slight increase of the prior year total of £138,821.

Expenditure during the same period amounted to £121,724 (£108,993 2020) resulting in a surplus of £36,251. This will contribute towards our aim of building the charities reserves.

There were no restricted funds received this year and all previous restricted funds had been expended in the previous year.

## BENHALL PRESCHOOL PLAYGROUP

### CHARITY NUMBER 1163775

We operate solely on income from Early Years Education grants and members fees. These grants are paid to us across 3 terms and are based on the number of hours each child attends. Children attending Benhall preschool can get up to 30 hours funded childcare for 38 weeks in a year. This combined with any additional hours charges and fundraising make up our income for the year. We therefore work on a termly basis in terms of staffing and ongoing cost to ensure we are financially stable to continue onto the next time. When we require new resources and equipment we will create a fundraising event to raise additional funds to cover the cost or apply for additional grants where eligible.

### Trustees

The trustees of the charity are detailed on page 1 of these accounts.

### Trustees' Responsibilities

The Charities Act requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the end of the period and of the surplus or deficit for the period then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described in page 9, and then apply them on a consistent basis, making judgments and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

BENHALL PRESCHOOL PLAYGROUP

CHARITY NUMBER 1163775

Appointment of trustees

When a vacancy occurs for a trustee, the remaining trustees seek to appoint an individual with skills and experience on the charity's website.

On appointment, new trustees are given copies of the latest Annual Report and Accounts.

There is no formal induction and training programme, but individual trustees attend seminars to update themselves when they feel it is necessary.

The charity trustees are appointed at the AGM of the charity to serve for two successive years and shall retire from office with effect from the conclusion of the second AGM following their appointment.

At every AGM of the members of the CIO, one third (or the number nearest to one third) of the elected charity trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been appointed or reappointed on the same day, those to retire shall (unless otherwise agreed amongst themselves) be determined by lot.

The vacancies so arising may be filled by the decision of the members at the AGM. The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed or as an additional charity trustee. A person so appointed, shall serve for two successive years and shall retire in rotation in accordance with the above.

Where an individual is appointed as a charity trustee, it is that individual who is the charity trustee. No other individual with whom they share membership shall be entitled to stand in their place at meetings of the charity trustees or have any other rights as a charity trustees.

Reserves

The Trustees of the charity are very aware of the need to build up sufficient levels of reserves. The charity is actively fundraising to support this, and to fund the purchase of additional resources & equipment as required. Controls are maintained over expenditure, including staff costs, and this is regularly reviewed.

Signed by order of the trustees

.....  
Chairperson

.....  
Trustee

.....  
Date

BENHALL PRESCHOOL PLAYGROUP

CHARITY NUMBER 1163775

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BENHALL PRESCHOOL PLAYGROUP

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 2 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (The Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

BENHALL PRESCHOOL PLAYGROUP

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INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1            which gives me reasonable cause to believe that in any material respect the requirements
  - \*            to keep accounting records in accordance with section 130 of the Act; and
  
  - \*            to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.
- have not been met; or
- 2            to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rebecca Brock FMAAT / ACCA  
CRASL  
Saxmundham

BENHALL PRESCHOOL PLAYGROUP

CHARITY NUMBER 1163775

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st August 2022

|                                         | <u>Note</u> | Unrestricted<br>£ | 2022<br><u>Total</u><br>£ | 2021<br><u>Total</u><br>£ |
|-----------------------------------------|-------------|-------------------|---------------------------|---------------------------|
| <b>Income and endowments from</b>       |             |                   |                           |                           |
| <i>Voluntary Income:</i>                |             |                   |                           |                           |
| Donations and legacies                  | 2           | 189,553           | 189,553                   | 157,974                   |
| <i>Activities for generating funds:</i> |             |                   |                           |                           |
| Charitable activities                   |             | 0                 | 0                         | 0                         |
| Other                                   | 3           | 6                 | 6                         | 1                         |
| <b>Total income and endowments</b>      |             | <u>189,559</u>    | <u>189,559</u>            | <u>157,975</u>            |
| <b>Expenditure</b>                      |             |                   |                           |                           |
| Cost of generating voluntary income     |             |                   |                           |                           |
| Charitable activities                   | 4           | 116,226           | 116,226                   | 121,724                   |
| <b>Total expenditure</b>                |             | <u>116,226</u>    | <u>116,226</u>            | <u>121,724</u>            |
| <b>Net movement in funds</b>            |             | 73,333            | 73,333                    | 36,251                    |
| <b>Revaluation Reserve</b>              |             |                   |                           |                           |
| Balances brought forward                |             | <u>180,926</u>    | <u>180,926</u>            | <u>144,675</u>            |
|                                         |             | <u>254,259</u>    | <u>254,259</u>            | <u>180,926</u>            |

All of the Charity's activities are classed as continuing.

The Charity has no recognised gains or losses other than those shown above.

The notes on pages 6 to 8 form part of these accounts.

BENHALL PRESCHOOL PLAYGROUP

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BALANCE SHEET AS AT 31st August 2022

|                                  | Note | £              | 2022<br>£      | £             | 2021<br>£      |
|----------------------------------|------|----------------|----------------|---------------|----------------|
| <b>Fixed Assets</b>              |      |                |                |               |                |
| Property Improvements at cost    | 5    |                | 90,221         |               | 90,221         |
| Furniture, fixtures and fittings |      |                | 2,757          |               | 1,189          |
|                                  |      |                | <u>92,978</u>  |               | <u>91,410</u>  |
| <b>Current Assets</b>            |      |                |                |               |                |
| Debtors and prepayments          | 6    | 1,513          |                | 999           |                |
| Current Account                  |      | 121,243        |                | 64,090        |                |
| Account No2                      |      | 554            |                | 426           |                |
| Deposit Account                  |      | 40,956         |                | 25,710        |                |
| PayPal                           |      | 422            |                | 1,565         |                |
| Vouchers                         |      | 0              |                | 240           |                |
| Cash in hand                     |      | 153            |                | 75            |                |
|                                  |      | <u>164,841</u> |                | <u>93,105</u> |                |
| <b>Liabilities</b>               |      |                |                |               |                |
| Amounts falling due in one year  | 7    | <u>3,561</u>   |                | <u>3,589</u>  |                |
| <b>Net current assets</b>        |      |                | <u>161,281</u> |               | <u>89,516</u>  |
| <b>Net assets</b>                |      |                | <u>254,259</u> |               | <u>180,926</u> |
| <b>Funds</b>                     |      |                |                |               |                |
| <b>Genral Fund</b>               |      |                | 254,259        |               | 180,926        |
|                                  |      |                | <u>254,259</u> |               | <u>180,926</u> |

Approved by the Board of Trustees on 15 February 2023 and signed on its behalf by:

\_\_\_\_\_  
Uvonne Molloy

\_\_\_\_\_  
Jennifer Driver  
Trustee

NOTES TO ACCOUNTS

**1 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRSSE) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**Preparation of accounts on a going concern basis**

The assessment of the trustees is that the charity is a going concern.

**Income**

All incoming resources are included on the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are noted as commitment but not accrued as expenditure.

**Voluntary Income**

All donated income is included in income on receipt where the donor requires that the sum is to be treated as income in future accounting periods.

BENHALL PRESCHOOL PLAYGROUP

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NOTES TO ACCOUNTS

**Investment Income**

Interest received is included when receivable.

**Fixed Assets**

Depreciation is provided on fixed assets at rates calculated to write off the costs, less estimated residual value, or each asset over its expected useful life as follows:-

Furniture, Fixtures and Fittings - 20% on reducing balance

**Stock**

Stock is valued at a lower of cost and net realisable value

BENHALL PRESCHOOL PLAYGROUP

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NOTES TO THE ACCOUNTS

For the year ended 31st August 2022

|                                 | Unrestricted   | 2022<br>Total  | 2021<br>Total  |
|---------------------------------|----------------|----------------|----------------|
|                                 | £              | £              | £              |
| <b>2 Donations and legacies</b> |                |                |                |
| Fees received                   | 39,995         | 39,995         | 24,594         |
| Grants                          | 146,428        | 146,428        | 132,023        |
| Donations                       | 543            | 543            | 315            |
| Fundraising activities          | 1128           | 1,128          | 535            |
| Annual Trip                     | 0              | 0              | 396            |
| Dinners/Snacks                  | 1,286          | 1,286          | 0              |
| Uniforms                        | 174            | 174            | 111            |
|                                 | <u>189,553</u> | <u>189,553</u> | <u>157,974</u> |
| <b>3 Other Income</b>           |                |                |                |
| Bank Interest                   | 6              | 6              | 1              |
|                                 | <u>6</u>       | <u>6</u>       | <u>1</u>       |
| <b>4 Charitable activities</b>  |                |                |                |
| Rent                            | 0              | 0              | 0              |
| Utilities                       | 2,087          | 2,087          | 949            |
| Rates                           | 0              | 0              | 0              |
| Telephone                       | 703            | 703            | 739            |
| Refuse Collection               | 214            | 214            | 196            |
| Computer                        | 180            | 180            | 108            |
| Printing Postage & Stationery   | 39             | 39             | 91             |
| Accountancy & Professional Fees | 2,344          | 2,344          | 969            |
| Depreciation                    | 690            | 690            | 0              |
| Wages                           | 94,296         | 94,296         | 95,035         |
| Books, Equipment, Snacks etc    | 5,607          | 5,607          | 14,032         |
| Uniform                         | 471            | 471            | 308            |
| Annual Trip                     | 647            | 647            | 452            |
| Photos                          | 0              | 0              | 0              |
| Staff Pensions                  | 1,043          | 1,043          | 827            |
| Employeers NI                   | 0              | 0              | 0              |
| Insurance                       | 1,349          | 1,349          | 1,979          |
| Repairs & Maint                 | 418            | 418            | 650            |
| Playground Equip                | 0              | 0              | 2,596          |
| Training & Courses              | 3,086          | 3,086          | 387            |
| Fundraising                     | 317            | 317            | 239            |
| Loan Interest & Bank Charges    | 521            | 521            | 260            |
| Lease Payment                   | 1,922          | 1,922          | 0              |
| Sundry                          | 291            | 291            | 1,907          |
|                                 | <u>116,226</u> | <u>116,226</u> | <u>121,724</u> |

BENHALL PRESCHOOL PLAYGROUP

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NOTES TO THE ACCOUNTS

For the year ended 31st August 2022

**5 Fixed Assets**

|                       | Property<br>Improvements<br>£ | Fixtures and<br>Fittings<br>£ | Total         |
|-----------------------|-------------------------------|-------------------------------|---------------|
| <b>Cost</b>           |                               |                               |               |
| At 1st September 2021 | 90,221                        | 1,924                         | 92,145        |
| Additions             | 0                             | 2,258                         | 2,258         |
| Less: Grants          | 0                             | 0                             | 0             |
| At 31st August 2022   | <u>90,221</u>                 | <u>4,182</u>                  | <u>94,403</u> |
| <b>Depreciation</b>   |                               |                               |               |
| At 1st September 2021 | 0                             | 735                           | 735           |
| Charge for the year   | 0                             | 690                           | 690           |
| At 31st August 2022   | <u>0</u>                      | <u>1,425</u>                  | <u>1,425</u>  |
| <b>Net book Value</b> |                               |                               |               |
| At 31st August 2022   | <u>90,221</u>                 | <u>2,757</u>                  | <u>92,978</u> |
| At 1st September 2021 | <u>90,221</u>                 | <u>1,189</u>                  | <u>91,410</u> |

**6 Debtors and prepayments**

|             |              |
|-------------|--------------|
| Debtors     | 1,513        |
| Prepayments | <u>0</u>     |
|             | <u>1,513</u> |

**7 Liabilities: Amounts falling due within one year**

|                            |              |
|----------------------------|--------------|
| Creditors                  | 387          |
| Accruals & Other Creditors | <u>3,174</u> |
|                            | <u>3,561</u> |

**8 Grants received**

|                    |              |
|--------------------|--------------|
| Parenta Training   | 1,500        |
| Suffolk Coastal DC | <u>0</u>     |
|                    | <u>1,500</u> |